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Economic and environmental questions: international cooperation in tax matters

Draft resolution submitted by the President of the Council on the basis of informal consultations on draft resolution E/2017/L.2/Rev.1

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling its resolutions 2004/69 of 11 November 2004 and 2014/12 of 13 June 2014,

Recalling also General Assembly resolutions 68/1 of 20 September 2013, 69/313 of 27 July 2015 and 70/1 of 25 September 2015,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the multilateral bodies and relevant regional organizations concerned, giving special attention to the needs of developing countries and countries with economies in transition,[1]

Recalling the request to the Economic and Social Council made in the Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus[2] and the Outcome of the Conference on the World Financial and Economic Crisis and Its Impact on Development[3] to examine the strengthening of the institutional arrangements to promote international

[1] *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex, para. 64.
[2] General Assembly resolution 63/239, annex, para. 16.
[3] General Assembly resolution 63/303, annex, para. 56 (c).

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cooperation in tax matters, including the Committee of Experts on International Cooperation in Tax Matters,

Recalling also paragraph 29 of the Addis Ababa Action Agenda of the Third International Conference on Financing for Development,[4] in which Member States emphasized the importance of inclusive cooperation and dialogue among national tax authorities on international tax matters and, in this regard, welcomed the work of the Committee of Experts on International Cooperation in Tax Matters, including its subcommittees, decided to further enhance its resources in order to strengthen its effectiveness and operational capacity, including through increasing the frequency of its meetings to two sessions per year, with a duration of four working days each, and increasing the engagement of the Committee with the Economic and Social Council through the special meeting on international cooperation in tax matters, with a view to enhancing intergovernmental consideration of tax issues, decided that members of the Committee will continue to report directly to the Economic and Social Council, continued to urge Member States to support the Committee and its subsidiary bodies through the voluntary trust fund, to enable the Committee to fulfil its mandate, including supporting the increased participation of developing country experts at subcommittee meetings, and decided that the Committee members shall be nominated by Governments and acting in their expert capacity, who are to be drawn from the fields of tax policy and tax administration and who are to be selected to reflect an adequate equitable geographical distribution, representing different tax systems, and that the members shall be appointed by the Secretary-General, in consultation with Member States,

Recalling further its decision to hold, on an annual basis, a special meeting of the Council to consider international cooperation in tax matters, including, as appropriate, its contribution to mobilizing domestic financial resources for development and the institutional arrangements to promote such cooperation,

Recognizing that, while each country is responsible for its tax system, it is important to support efforts in these areas by strengthening technical assistance and enhancing international cooperation and participation in addressing international tax matters, including in the area of double taxation,

Recognizing also the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing and launched within concerned multilateral bodies and relevant subregional and regional organizations, and recognizing ongoing efforts to promote collaboration between the United Nations and other international bodies dealing with cooperation in tax matters,

Welcoming the discussion in the Council on 22 April 2015 on international cooperation in tax matters[5] and its contribution to promoting the work of the Committee of Experts,

Noting the report of the High-level Panel on Illicit Financial Flows from Africa and two joint meetings of the Second Committee and the Council, on illicit financial flows and development financing in Africa, held at United Nations

[4] General Assembly resolution 69/313, annex.
[5] See E/2015/SR.28 and 29.

Headquarters on 23 October 2015, and on the theme "Domestic resource mobilization: where to go after Addis", held at United Nations Headquarters on 11 November 2015,

Taking note of the report of the Committee on its eleventh session,[6]

1. *Welcomes* the work of the Committee of Experts on International Cooperation in Tax Matters to implement the mandate given to it by the Economic and Social Council in its resolution 2004/69, and encourages the Committee to continue its efforts in this regard;

2. *Notes* the work of its nine subcommittees;

3. *Acknowledges* the need for enhanced dialogue among national tax authorities on issues related to international cooperation in tax matters;

4. *Emphasizes* that it is important for the Committee to enhance its collaboration with other international organizations active in the area of international tax cooperation, including the International Monetary Fund, the World Bank and the Organization for Economic Cooperation and Development, and with relevant regional and subregional bodies;

5. *Encourages* the President of the Economic and Social Council to issue invitations to representatives of national tax authorities to attend the annual special meeting of the Council to consider international cooperation in tax matters;

6. *Takes note* of the report of the Secretary-General on further strengthening the work of the Committee of Experts on International Cooperation in Tax Matters;[7]

7. *Decides* that, in accordance with General Assembly resolution 68/1 and the Addis Ababa Action Agenda of the Third International Conference on Financing for Development,[8] starting in 2017, one session of the Committee will be held in New York in the spring and one in Geneva in the fall, with the session in New York held back to back with the special meeting of the Council on international cooperation in tax matters, in order to increase the Committee's engagement with the Council with a view to enhancing intergovernmental consideration of tax issues;

8. *Recognizes* the progress made by the Financing for Development Office of the Department of Economic and Social Affairs of the Secretariat in developing, within its mandate, a capacity development programme in international tax cooperation aimed at strengthening the capacity of the ministries of finance and the national tax authorities in developing countries to develop more effective and efficient tax systems, which support the desired levels of public and private investment, and to combat tax evasion, and requests the Office, in partnership with other stakeholders, as appropriate, to continue its work in this area and to further develop its activities, including relevant practical tools, within existing resources and mandates;

9. *Stresses* the need for appropriate funding for the subsidiary bodies of the Committee to enable those bodies to fulfil their mandates;

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[6] *Official Records of the Economic and Social Council, 2015, Supplement No. 25* (E/2015/45).
[7] E/2015/51.
[8] See General Assembly resolution 69/313, annex, para. 29.

10. *Reiterates*, in this regard, its appeal to Member States, relevant organizations and other potential donors to consider contributing generously to the Trust Fund for International Cooperation in Tax Matters, established by the Secretary-General in order to supplement regular budgetary resources, and invites the Secretary-General to intensify efforts to that end.

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